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**From:**

**Sent:** Friday, November 30, 2012 10:48:38 AM

**To:**

**Cc:**

**Subject:** RE: AAR Petition Statutes

The section 6227(a) statute applies. If any AAR was filed more than 3 years after the partnership return was filed, it is untimely unless the TMP signed a Form 872-P or the partners signed Forms 872. I.R.C. 6227(b). If the claim was untimely, then the Form 9248 is invalid since an untimely AAR does not initiate a petition period that can be extended.